

**COUNTY PERMANENT ROAD DIVISION NO. 0602
(BYWOOD DRIVE)
FISCAL YEAR 2026 – 2027
PARCEL CHARGE REPORT**

To: Honorable Board of Supervisors

From: Dan Newton, Director of Public Works

Subject: Fiscal Year 2026-2027 Parcel Charge Report for Tehama County Permanent Road Division 0602 (Bywood Drive)

Tehama County Permanent Road Division 0602 (Bywood Drive) was established by Resolution No. 35-2007 for the purpose of providing (and funding) ongoing road maintenance services for certain public roads located in the unincorporated area of Tehama County. Parcels specially benefiting from those roads are subject to an annual parcel charge (i.e., special assessment) calculated in accordance with the Engineer's Report prepared in connection with the formation of the Permanent Road Division.

Ordinance No. 1883 requires that each year, the Director of Public Works prepare a report containing a description of each parcel of real property receiving the special benefit and the amount of the charge for each parcel for that year. The parcel charges are calculated by preparing a budget for the fiscal year specifying the total amounts required to provide the specified level of road maintenance services to be funded by parcel charges, consistent with Resolution No. 35-2007 and the Engineer's Report. Those total amounts are then divided by the number of subject parcels to yield the charges per parcel. (The Engineer's Report provides that each of the parcels in question receives an equal level of benefit from the road maintenance services, and that therefore all parcels should be subject to an equal assessment. Consequently, the total amounts are divided evenly between all of the subject parcels.)

The Board of Supervisors must receive the report and hold a public hearing to hear and consider objections or protests, if any, to the report or the parcel charges therein. The Board of Supervisors may adopt, review, change, reduce or modify any charge and shall make its determination upon each charge as described in the report and, thereafter, by Resolution, shall confirm the report. Any change that increases the levy to property owners beyond that set forth in Resolution No. 35-2007 must be submitted to property owners for approval in accordance with Article XIII D of the California Constitution (Prop. 218). Parcel charges set forth in the report, as confirmed, appear on the property tax bill and are collected at the same time and in the same manner as ordinary County property taxes.

A description of the parcels of real property identified in the Engineer's Report as receiving special benefits from the road maintenance services provided by Tehama County Permanent Road Division 0602 (Bywood Drive) and the amount of the charge for each parcel for the 2026-2027 fiscal year is attached hereto as Exhibit "A". A proposed budget, prepared in accordance with Resolution No. 35-200, and the Engineer's Report is attached hereto Exhibit "B". The proposed budget does not increase the parcel charges beyond the level previously approved by the property owners in accordance with Article XIII D of the California Constitution (Prop. 218). The charges are consequently in compliance with Prop. 218, and no further mailed ballot proceedings are presently required. The Director of Public Works respectfully requests that the Board of Supervisors accept this report and confirm the report and the parcel charges as set forth therein.